



महाराष्ट्र शासन राजपत्र

असाधारण

प्राधिकृत प्रकाशन

बुधवार, मार्च ९, २००५/फाल्गुन १८, शके १९२६

स्वतंत्र संकलन म्हणून फाईल करण्यासाठी या भागाला वेगळे पृष्ठ क्रमांक दिले आहेत.

भाग आठ

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधी व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद)

In pursuance of clause (3) of Article 348 of the Constitution of India, the following translation in English of the Maharashtra Value Added Tax (Amendment) Ordinance, 2005 (Mah. Ord. I of 2005), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

A. M. SHINDEKAR,
Secretary to Government,
Law and Judiciary Department.

[Translation in English of the Maharashtra Value Added Tax (Amendment) Ordinance, 2005 (Mah. Ord. I of 2005), published under the authority of the Governor].

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 9th March 2005.

MAHARASHTRA ORDINANCE No. I of 2005.

AN ORDINANCE

to amend the Maharashtra Value Added Tax Act, 2002.

WHEREAS both Houses of the State Legislature are not in session ;

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Maharashtra Value Added Tax Act, 2002, for the purposes hereinafter appearing ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

Short title and commencement
1. (1) This Ordinance may be called the Maharashtra Value Added Tax (Amendment) Ordinance, 2005.

(2) It shall come into force at once.

Amendment of section 1 of Mah. IX of 2005
2. In section 1 of the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as "the principal Act"), for sub-section (3), the following sub-section shall be substituted, namely :—

"(3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint."

Amendment of section 2 of Mah. IX of 2005
3. In section 2 of the principal Act, in clause (3), for the figures, letters and words "1st day of April 2003" the words, brackets and figures "day appointed by the State Government under sub-section (3) of section 1" shall be substituted.

STATEMENT

The Maharashtra Value Added Tax Bill, 2002 (L.A. Bill No. LX of 2002) having received the assent of the President is being published as an Act of the State Legislature in the *Maharashtra Government Gazette*, dated the 9th March 2005. As provided in sub-clause (3) of clause (1) of the said Bill, after the publication of the same as an Act of the State Legislature, the said Act is to come into force with effect from the 1st April 2003. However, the Empowered Committee of the Finance Ministers of the States has taken a decision to make the Value Added Tax applicable in the entire country with effect from the 1st April 2005. In view of this, it is necessary to amend the commencement clause contained in subsection (3) of section 1 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) simultaneously with the publication of the same, so that the said Act can be brought into force on the 1st April 2005.

2. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Maharashtra Value Added Tax Act, 2002, for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,
Dated the 9th March 2005.

S. M. KRISHNA,
Governor of Maharashtra.

By order and in the name of the Governor of Maharashtra,

O. P. GAHROTRA,
Additional Chief Secretary to Government.